

**“This is only a preview of the exam questions. To take the actual exam, please refer back to the bulletin and click on the ‘Click here to go to the Internet Exam’ link at the bottom of the bulletin.”**

## **Accountant Trainee**

### **Statewide**

### **Qualifications Assessment**

The California civil service selection system is merit-based and eligibility for appointment is established through a formal examination process. The statewide Accountant Trainee examination consists of a Qualifications Assessment used to evaluate your education, training and experience.

This Qualifications Assessment is a scored component accounting for 100% of your rating in this examination. It is important to complete the questionnaire carefully and accurately. Your responses are subject to verification before appointment to a position.

Using the rating scale provided below, you will rate your knowledge of specific job-related tasks.

Respond to each of the following statements by indicating how the statement applies to you. You are required to respond to every statement by marking one option from the scale provided.

In responding to each statement, you may refer to your FORMAL EDUCATION, FORMAL TRAINING COURSES, and/or WORK EXPERIENCE whether paid or volunteer.

**Knowledge related to performing this action:**

**Extensive knowledge-**I possess an expert knowledge level to the extent that I could effectively perform this task in the most difficult and complex situations, and I could instruct others on specific aspects of this task.

**Substantial knowledge-**I possess an advanced knowledge level to the extent that I could effectively perform this task under most circumstances or situations encountered.

**Moderate knowledge-**I possess a sufficient knowledge level that would allow me to perform this task successfully.

**Limited knowledge-**I have some knowledge of how to perform this task, but may require additional instruction to apply my knowledge effectively.

**No knowledge-**I have no knowledge of how to perform this task or what it may entail.

## Accounting

1. Reconciling financial accounts to ensure accurate postings to general ledger accounts.
2. Preparing accruals by coding and inputting outstanding invoices and estimates to reflect expenditures and receipts.
3. Reviewing accounting records and other financial reports to assess accuracy, completeness, and conformance to reporting and procedural standards.
4. Maintaining records and support documentation for accountability.
5. Preparing and/or posting journal entries to record transactions and adjust general ledger accounts.
6. Auditing and processing vendor invoices to ensure payments/receipts are made accurately and in a timely manner.
7. Establishing and maintaining electronic and manual recordkeeping systems to monitor and track accounting activity.
8. Auditing contract and purchase order invoices for completeness by determining balance and payment approval, necessary documentation, and receiving reports.
9. Reviewing accounting reports to verify availability of funds, identify abnormal balances, and monitor obligations and expenditures to ensure accuracy of accounting records and compliance with rules and regulations.

## **Administration and Support**

10. Using computer systems and/or applications to access, create, edit, print, send, retrieve, or manipulate data, files or other information.
11. Developing and maintaining desk procedures to provide guidance and compliance with departmental rules and regulations in carrying out work assignments.

## **Research and Analysis**

12. Analyzing and reviewing source documents to determine appropriate accounting transactions.
13. Analyzing financial records to identify and resolve discrepancies and balance accounting systems and financial records.
14. Researching inquiries and providing responses regarding accounting activity.
15. Researching and analyzing accounts to provide information to internal and external customers using accounting systems.
16. Organizing and compiling data and information into reports.
17. Performing research, analysis, and reconciliation of records to determine corrections or adjustments to the postings.

## **Communication/Correspondence**

18. Responding to daily telephone and email inquiries to provide information and answer questions for internal and external customers.
19. Providing information to management regarding accounting issues to assist management in decision making.
20. Collaborating with other team members to meet project and work requirements.
21. Communicating with internal and external customers over the phone and/or in writing to verify payments/collections, resolve disputes, and provide invoice/receipt status.

## **Accounting Principles**

22. General knowledge of accounting principles and theories to perform accounting functions.
23. General knowledge of governmental accounting and budgeting processes.
24. General knowledge of Generally Accepted Accounting Principles (GAAP).
25. Ability to apply accounting principles and theories to accurately perform accounting functions.
26. Knowledge of internal control procedures to protect and safeguard departmental assets and resources.

## **Computer and Equipment Knowledge**

- 27. Ability to use a personal computer to input data, access information, and/or create materials and documents using a variety of software applications.
- 28. Ability to use electronic mail software and applications to communicate with various audiences.
- 29. Ability to use database software to input, organize, track, and retrieve data.
- 30. Ability to use spreadsheet software to compile, compute, organize, and present tables, graphs, and charts for use in reports and other tracking activities.
- 31. Ability to conduct online research and obtain information related to departmental policies, procedures, and resources.
- 32. Ability to use word processing software to prepare reports, memos, correspondence, and other job-related documents and materials.